Confdl

GOVERNMENT OF MADRAS.

Scott. H.28—55,000—27-10-52

Law (1952) Department.

~~Endorsement~~
~~D.O.~~
Memorandum
~~Lodged~~

No. 54729 M/52-7

Dated 20.5 1952

FURTHER PAPERS.

Department.	Number.	Series.	Date.

Confidential.

GOVERNMENT OF MADRAS.

Revenue Department.

Memo No.54729 M/51-7, dated 20-5-1952.

--

Public Servants-Board of Revenue (Land Revenue)-Appropriation Accounts-Grant XI-"25 General Administration District Administration"-Savings due to erroneous estimate-Explanations-Orders passed.

Ref: Government Memo No.59848-M/50-16, Rev. d/ 29-12-50.
From the Board of Revenue Ref.No.D.317/51-(c) d/ 27-3-52.

The probable expenditure under Grant XI-"25 General Administration-A District Administration-B-Rvotwari village Service-I Ordinary areas-2 Allowances" for the whole year 1947-48 was estimated by the Board of Revenue at Rs.58,14,000 instead of at Rs.50,44,232 or a little more. The Board of Revenu expressed its regret over the error and stated that it was taking action against the persons responsible for the error. The Public Accounts Committee accepted this explanation.

2. In their Memo No.59848-M/50-16, Revenue, dated 29-12-50, the Government asked the Board to report who the officials responsible for the mistake in estimating the probable expenditure were and what punishment was actually awarded to them. The Board has reported that the following persons were responsible for the mistake.

1. Sri P. Balakotiah, clerk, Board's Office now on other duty as Deputy Tahsildar, Krishna district.
2. Sri N. Varadarajan, Superintendent, Board's Office.
3. Sri T.K. Sankaravadivelu Pillai (now Secretary, Rural Welfare Department).

The Board has obtained the explanations of these persons and submitted them to the Government. It has stated that in the absence of the working sheet which is not found in the records, it is not possible to fix the responsibility on any one.

3. The Government have scrutinized the Board's records relating to the preparation of the estimates. They observe that the records do not contain any particulars to show how the probable expenditure for the year was estimated at Rs.58,14,000 instead of Rs.50,44,232 or round about that figure. It is, however, found that an amount of Rs.56,00,000 provided for under the detailed head "Dearness Allowance" under the minor head "Allowances" was not taken into account while working out the surrender statement with the result the approximate total savings under that head could not be correctly anticipated by the Board. The mistake in estimating was thus due to want of proper care and scrutiny by the staff of the Board's Office.

4. The Government make the following observations on the explanations of the officials responsible for the

p.t.o.

mistake.

Sri T.K. Sankaravadivelu Pillai, I.A.S. who, as the Asst. Secretary, Board of Revenue, passed the papers on the subject states that the figures used to be gathered from the records of the Accountant General and that for this purpose, two clerks of the Board's Office in 'C' section used to go to the Accountant General's Office and obtain them. He contends that estimates of additional appropriation and surrenders were prepared on the basis of figures obtained by the clerks and that if these figures were incorrect, the estimates were bound to go wrong without an opportunity for him as Asst. Secretary to detect or rectify them. In the circumstances stated, the Government consider that it is not possible to hold him responsible for the mistake.

Sri N. Varadarajan, the Superintendent, concerned states that, in the absence of the working sheet, he cannot explain after 3 years how the mistake crept in. The records, however, show that the appropriation under the detailed head "Dearness Allowance" was completely lost sight of. The Superintendent should have checked the figures furnished by the clerk with reference to the appropriation under each detailed head. If he had done this, the mistake would have been detected by him then itself. To this extent he was responsible for the mistake. The Board is requested to take appropriate disciplinary action against him.

Sri P. Balakotiah was the clerk who prepared the figures. He omitted to take into account the approximate expenditure under the detailed head "Dearness Allowance" while working out the surrender statements under the minor head "Allowances". He failed to keep in the file the working sheet relating to the figures obtained from the Accountant General's Office for future reference. He cannot disown responsibility for these lapses. The Board is therefore requested to take suitable action against Sri P. Balakotiah.

S.K. Chettur,
Secretary to Government.

To
The Board of Revenue (L R.)
(with records returned in original)
Copy to G section.

List of records returned.

1. B.P.Rt.3430, d/ 25-5-46 (2 vols.)
2. B.P.Mis.543, d/ 7-5-51.

(TRUE COPY)